

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IGNACIO TORRES SAGAZ AND JUAN JOSE ROMERO AVILA, as Bankruptcy Administrators for FEDEOLIVA-JAEN S.C.A., IGNACIO TORRES SAGAZ and JUAN JOSE ROMERO AVILA in their Capacity as Bankruptcy Administrators for FEDEOLIVA-JAEN, S.C.A., Assignee of all Claims and Causes of Action of FEDEOLIVA U.S.A., LLC. Against LEE D. SCHLUSSEL, C.P.A. and NEIL BYALICK, C.P.A. and all parties, officers, directors, employees of Agents of LEE D. SCHLUSSEL & CO., C.P.A. AND EXFAFE, A.L.E.,

X Case No.: 07/3916

Plaintiffs
-against-

LEE D. SCHLUSSEL & COMPANY C.P.A., LEE D. SCHLUSSEL C.P.A., AND NEIL BYALICK, C.P.A.,

Defendants

STIPULATION OF REMAND

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IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned counsel, that the within action is hereby remanded to New York State Supreme Court under the action Ignacio Torres Sagaz et al. v. Lee D. Schlussel et al., Index No. 07/102352.

Dated: July 20, 2007
New York, New York

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EX parte A.I.E.

SO ORDERED:

[Signature]
U.S.D.J.

7-24-07